

SHROPSHIRE COUNTY SCOUT COUNCIL

England & Wales · Charity number 524499

Details

Other names	Shropshire Scouts
Status	Registered
Legal form	Other
Registered	1963-09-19
Register	View on the Charity Commission register

Contact

Address	c/o SYA The New Lodge Upton Lane Shrewsbury SY2 5RR
Phone	07904592577
Email	chair@shropshirescouts.org.uk
Website	www.shropshirescouts.org.uk

Activities

Objects: SHROPSHIRE COUNTY SCOUT COUNCIL

Activities: The aim of the Shropshire County Scout Council is to further the work of the Scout Association in Shropshire by encouraging the development of young people in achieving their full physical, intellectual, social and spiritual potentials as individuals, as responsible citizens and as members of their local national and international communities.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** SHROPSHIRE
- Shropshire
- Telford & Wrekin

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£45,456	£29,686	-	-
2024-03-31	£46,591	£36,749	-	-
2023-03-31	£23,313	£20,722	-	-
2022-03-31	£20,757	£24,680	-	-
2021-03-31	£26,517	£10,490	-	-

Trustees

Name	Role	Appointed
David Shelmerdine	Chair	2024-09-11
Alex Liam Hadley		2025-06-30
Catherine Turpin		2025-09-10
Edmund Hulme		2022-09-05
Emma Hodge		2016-09-08
Ian Windler		2023-09-06
John Stuart Rutherford		2013-09-01
Justin Turpin		2023-09-06
RICHARD PARKES		2017-09-14

SHROPSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 524499

Accounts

**Shropshire County Scout Council
Trustees' Annual Report and Accounts
to the year end 31 March 2025**



www.shropshirescouts.org.uk

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The Trustees of Shropshire County Scout Council present their Annual Report
and Financial Statements for the year ended 31 March 2025.

Section A: Reference and Administration Details

Charity Name:	Shropshire County Scout Council
Other Names the Charity is known by:	Shropshire Scouts Shropshire Scouting (historic)
Registered Charity Number:	524499
Gift Aid:	Recognised by the HMRC
The Scout Association Registration Number:	10000111
Charity's Principal Address:	c/o 26 th Shrewsbury Scout Group, Field Crescent, Shrewsbury, SY1 4PW

President:	Mrs Pauline Dee
Vice-President:	Mr Ken Edwards (deceased 9 Nov 2024)
Trustees:	
David Shelmerdine	Chair (appointed 11 Sep 2024)
Eddie Hulme	County Lead Volunteer (ex-officio Trustee)
Alex Hadley	County Youth Lead (appointed 30 Jun 2025)
Tom Mellor	County Youth Lead (resigned 8 Oct 2024)
Stuart Rutherford	Treasurer & Elected Trustee (appointed Treasurer 19 Oct 2024) (resigned Treasurer 4 Aug 2025)
Catherine Turpin	Treasurer (appointed 4 Aug 2025)
Tim Franklin	Elected Trustee
Emma Hodge	Elected Trustee
Kevin Jeynes	Elected Trustee
Richard Parkes	Elected Trustee
Justin Turpin	Elected Trustee
Ian Windler	Elected Trustee
Adam Williams	Chair & Co-opted Trustee (resigned as Chair 11 Sep 2024)
Tania Williams	Treasurer (resigned 11 Sep 2024)
Independent Examiner:	Border Accountants, 5 Lower Brook St, Oswestry SY11 2HG
Bankers:	Barclay's Bank PLC

Section B: Structure, Governance and Management

Scope: The County is a separate unincorporated educational charity within the Scouts' federation of charities operating under The Scout Association's Royal Charter.

Governing Document: The County's governing documents are those of The Scout Association. They comprise a Royal Charter, which in turn gives authority to the Bye Laws of The Scout Association, and the Policy, Organisation and Rules of The Scout Association.

Management: The County is managed by the County Trustee Board, the members of which are the 'charity trustees' of the Scout County. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

During the reporting year, the Trustee Board consisted of the Chair, Treasurer and nine Trustees (including one ex-officio Trustee, and one co-opted Trustees). The Board has meet bimonthly.

Trustee Selection: The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Trustee Training: Members of the Trustee Board must complete *Being a Trustee in Scouts* learning within the first five months of joining the Board.

Board Role: The Trustee Board exists to make sure the charity is run safely and legally. At the heart of its role is a focus on strategy, performance and assurance to ensure that the County is meeting The Scout Association's overall aims and strategic goals.

Risk Management: The Trustees seek to identify and review all major risks to which the charity may be exposed. During the year, the Trustee Board established a working group to identify the current major risks to the charity and to suggest ways to mitigate them.

Assets: During the year, the Trustee Board started the process of updating the County's asset register.

Section C: Objectives and Activities

Purpose: Scouting' purpose is to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

Values: Scouting is guided by these values:

- Integrity - we act with integrity; we are honest, trustworthy and loyal.
- Respect - we have self-respect and respect for others.
- Care - we support others and take care of the world in which we live.
- Belief - we explore our faiths, beliefs and attitudes.
- Co-operation - we make a positive difference; we co-operate with others and make friends.

The Scout Method: The development of young people takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

Public Benefit: The County meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

"It is easier to build strong children than to repair broken men"

The quote by Frederick Douglass (1818 – 1895 USA) emphasizes the importance of early intervention and nurturing in a child's development. It suggests that investing in preventative measures and providing a supportive environment for children is more effective than trying to fix the damage caused by neglect or trauma later in life.

Section D: Achievements and Performance

County Membership (as at Jan 2025)

	Squirrel Scouts	Beaver Scouts	Cub Scouts	Scouts	Explorer Scouts	Network Members	Adults	Total
Totals	123	626	863	822	208	43	861	3,503
Percentage change from 2024	+19%	+1%	-2%	+3%	+6%	-27%	-6%	-0%

Ethnicity of Members (as at Jan 2025)

	White	Mixed or Multiple	Asian or Asian British	Black, Black British, Caribbean or African	Other	Unknown
Total	3,161	51	22	13	0	256
Percentage of total membership	90.2%	1.5%	0.6%	0.4%	0.0%	7.3%
Shropshire Population (Census 2021)	96.7%	1.2%	1.3%	0.3%	0.4%	

Groups / Sections / Units (as at Jan 2025)

	Scout Groups	Squirrel Dreys	Beaver Scout Colonies	Cub Scout Packs	Scout Troops	Explorer Units	Networks
Totals	45	9	42	50	46	20	3
Percentage change from 2024	0%	+29%	+2%	-2%	0%	+5%	0%

Waiting Lists (as at Jan 2025)

The table reflects the number of young people waiting to join Scouting once places can be found to accommodate them.

	Squirrel Scouts	Beaver Scouts	Cub Scouts	Scouts	Explorer Scouts
Totals	144	213	161	92	0

Young People's Achievements: A key metric for measuring the performance of Scouting in Shropshire is how many young people have earned the top award relevant to their Section.

To earn a top award young people must have shown engagement and a level of aptitude in all areas of the programme: outdoor, adventure, skills, and world.

In the year ending 31 January 2025, the following awards were gained by young people.

Award	Number	Percentage of Eligible Youth Members Achieving the Award
Chief Scout's Acorn Award (Squirrels 4 & 6 yrs)	31	30%
Chief Scout's Bronze Award (Beavers 7 & 8 yrs)	183	52%
Chief Scout's Silver Award (Cubs half of 9 yrs & 10 yrs)	179	54%
Chief Scout's Gold Award (Scouts 13 & 14 yrs)	116	75%
Chief Scout's Platinum Award (Explorers 15 to17 yrs)	13	11%
Chief Scout's Diamond Award (Explorers 15 to17 yrs)	7	6%
Duke of Edinburgh's Award Bronze (Explorers 15 to17 yrs)	12	10%
Duke of Edinburgh's Award Silver (Explorers 15 to17 yrs)	6	5%
Duke of Edinburgh's Award Gold (Explorers & Network Members 17 to 24 yrs)	4	5%
Explorer Belt	5	7%
Young Leader Belt Buckle (All Young Leaders)	8	17%
Queen's/King's Scout Award (Explorers & Network Members 17 to 24 yrs)	4	5%

Adventurous Activities: Activity Teams support and provide access to adventurous activities. They provide training to enable volunteers to qualify for Adventurous Activities Permits. These permits allow the holders to undertake adventurous activities.

The County Activities Teams are:

- Andy Miles Centre: The centre is based at the West Midlands Showground on the banks of the River Severn. It continues to be very successful in providing canoeing, kyaking and paddle boarding activities throughout the year. These activities are regulated and in high demand. The

County is grateful to the support it receives from the Shropshire & West Midland Agricultural Society.

- Archery: Activities are provided across the County. Courses are run to enable Leaders to gain their Archery Permits. The County is grateful for the support given by the Bowbrook Archery Club.
- Caving and Mines: The team will visit a Scout Troop to provide an introductory talk about caving. This can be followed up by an exploration of the disused Llanymynech copper mine, located on Llanymynech Hill.

The team will also offer Scout Cavers Badge courses.

- Climbing and Abseiling: Regular outdoor activities take place during the year in Shropshire, North Wales, Scotland and indoors at multiple climbing walls throughout the County both in Scout Groups and through external climbing centres.
- Hillwalking and Mountaineering: The County ran a course in near Aviemore to introduce participants to winter mountaineering conditions. Seventeen Scouts and Explorers took part. This course was oversubscribed and is becoming increasingly popular, being run annually. A training and refresher course for new leaders and renewal of permits took place in September 2024 in North Wales. It is intended to run the same in October 2025.
- Air Rifle, Air Pistol and Sport Crossbow Shooting: In addition to local activities the County enters teams into regional and national events.

One highlight of the year was a Shropshire Leader, Karen Bartlett winning the Gold Medal in Division 1 of the National Small-bore Rifle Association's Sport Crossbow League effectively making her the current national champion for this discipline. Karen is also an expert archery leader, having held the Archery GB ranking of Master Bowman.

The team also offer Air Rifle Instructor courses

- Sailing: Currently under review. We are looking to expand this activity in 2025, though this is constrained by the availability of duly qualified volunteers.

The County continues to invest in the provision of adventurous activities training and equipment due to their popularity with young people. A £3.5k grant from the Department of Culture Media and Sport funded additional equipment at the Andy Miles Centre

Strategic Planning: In January 2025, the County Lead Volunteer and County Chair were joined by a team of Young People from our 18 to 25 Network members in Shropshire at Summit 2025. This nationwide conference provided strategic input to shape the Future of Scouting. Building on the success of the previous Scout Strategic Plan, Scouts want to continue to grow, become more inclusive, to be shaped by young people and to make a bigger impact in our communities. It was really important that the Shropshire delegation to the conference represented our young people, enabling our voices to be heard in workshops. The unique challenges of rural scouting were expressed by our representatives.

International: The County Team continue to support all international activities. It will support Sections to integrate an international element into their programmes. They will also support sections and contingents who wish to undertake trips abroad in accordance with the Association's rules and procedures. Several Groups travelled internationally in the year within Europe. The 1st Wem visiting the Kandersteg International Scout Centre in Switzerland.

The County Team also support any Shropshire Contingent attending international events, including but not limited to World Scout Jamborees. Work has started to form a County Contingent (36 youth members and four Leaders) to the World Scout Jamboree in Poland in 2027. The Contingent Leadership Team has been appointed.

Support has also been provided to Retired Scout Volunteers visiting Kandersteg.

The County Team has also been supporting the planning for multiple groups intending to venture abroad in the next two years, including a proposed trip to the African continent.

During the year, Explorer Scouts also took part in Explorer Belt Expeditions. The Explorer Belt provides a challenge of a lifetime. It's a chance to take part in a ten-day expedition abroad that brings participants a real understanding of a different country, its culture and way of life.

The County is seeking to appoint a County International Recommender to support groups planning trips abroad. It is grateful for the help being given by Warwickshire County's International Recommender until our local appointment can be made.

Other Activities: The operational side of delivering Scouting in the County is led by the County Lead Volunteer and his Team. Scouting highlights from across the County during the year include:

- The recent appointment of a new County Youth Lead, Alex Hadley. As the County's Youth Lead Alex will serve on the County Trustee Board and the Council of The Scout Association. In due course Alex will be reaching out to the other youth leads across the County to develop a team based approach to advising the County on youth matters.
- 1st Bomere Heath introducing Cub Scouts to Morris Dancing
- Gobowen Beaver Scouts running an Open Evening to introduce Scouting activities to non-Members.
- The Nameless Explorer Scout Unit commenced competing in pedal car races. In the first race of their second season they achieved a second place podium place in their class. The Unit presented their experiences of their first season to the County AGM in September 2024.
- Eight-year-old Theo from the 1st Much Wenlock was so concerned that members of the community would slip on damp leaves around the public toilets and bus top that he got up early to sweep and clear the pavement to help ensure there were no accidents. The story was covered by BBC Shropshire.
- In Albrighton, the Scouts and the two villages led a project to plant launched a project to plant 1,000 wildflowers on a verge to "re-wild" part of a road. BBC Shropshire covered the project.
- The 1st Shrewsbury's 'Muck Haul' was preparation for selling fertilizer as a fundraiser.
- Volunteers attended the annual reunion at Gilwell Park, London
- In September 2024, providing activities at the outdoor music festival, also known as "The Beets 2024," at the Allscott Sports Club. It provided an opportunity to showcase Scouting to the public.
- Jamboree on the Air (JOTA) and Jamboree on the Internet (JOTI) are held worldwide each October. A base was set up at the 26th Shrewsbury's Headquarters during the weekend of 19 – 20 October. Forty-five different countries were contacted across the airways and internet giving Shropshire Scouts the opportunity to speak or communicate directly with Scouts across the world.
- Shropshire Severn and Teme and Tern Valley Districts came together for a Young Leaders Training weekend.
- Thirty-one Scouts from five different Troops, 19 volunteers, including four Young Leaders, came together for the first Scout Stave Challenge. The Scouts faced challenges involving fire-lighting, crate stacking, campfire cooking, first aid, team challenges, vehicle repairs, pitching tents, Scouting knowledge and pioneering. Teams had to move along some challenging routes to get from one incident to the next. The organisers were impressed by the way that the Scouts approached being thrown into unfamiliar situations. The teamwork and leadership skills on display were exemplary. Congratulations to the 2nd St Martins on securing first place.

A 2nd Scout Stave Challenge is planned for Saturday 14 March 2026.

- Kings Scouts and adult holders of the Silver Wolf award attended the National Scout event at Windsor Castle in April.
- Accepting an invitation in May 2025 to send small contingent to the 80th Anniversary VE Concert in Horse Guards Parade, London.
- The 2nd Wombidge took over their local Primary School for a day and provided Scouting activities for the 300 pupils.

Growth and Communities: The Scout Association employ a staff team to support local Scouting to develop. The Growth and Communities Team support local Scouting to:

- Recruit and retain volunteers
- Support communities to open new sections and groups
- Ensure the sustainability and help to re-energise existing sections
- Induct and welcome key line managers

Using the data insights from the annual Census, the County work in partnership with the Districts to develop, monitor progress and deliver a Growth Plan.

The Growth and Communities Team also offered training in new methods of adult recruitment.

Volunteering Development: The County delivered learning opportunities for volunteers to meet their training obligations and deliver activity skills. Adult training is a continuous process with learning and development opportunities regularly being run.

The Scout Association's transformation programme and the new digital system has created a whole new challenge to everyone since it was introduced on the 2 December 2024. We are moving forward and momentum is growing to adapt to the new system and it's benefits.

Since July 2024 we have had 185 new adult members join Shropshire Scouting. This includes Team Members (111), Group Lead Volunteers (1), Trustees (24) and Non Member Helpers (49).

The January 2025 membership census figures recorded 861 adult volunteers in the County. This figure included 497 Adult Leader and Team Members and 364 other volunteers.

The post transformation new "Growing Roots" learning started for all new Members and those who did not complete all of their "Getting Started" training prior to December 2024.

As of July 2025, 154 volunteers had not completed their Growing Roots on-line learning. Whilst this number appears high it includes the volunteers who have converted to Team Members having originally held the now discarded role of Occasional Helper.

First Response (first aid) learning changes now mean that all adult volunteers who have regular contact with young people need to have this qualification. While most learning is through online courses, First Response training is conducted through face-to-face learning.

During the reporting period we have run 15 First Response courses with 170 adult volunteers attending. This equates to 48% our adult volunteers who have to complete the training. At the time of writing this report 30 volunteers need to renew their First Response training.

There are still 241 volunteers still to receive this learning with 42 already booked on the eight remaining booked courses and 30 registered for renewal up to and including February 2026.

These courses are financed by the Scout County. The average cost of each First Response course is £240. This equates to approximately £3,600 per annum.

The County also arranges a two-day Outdoors First Aid course. The average cost of each course is £1,440.

The Scout Association's Prevention of Future Deaths report required all Members to complete new on-line Safety Learning by the 14 July 2025. Eighty percent of adult volunteers, including Trustees have completed their new Safety Learning. This leaves, at the time of writing, 175 volunteers to complete the training.

Transformation: Working with Regional and National colleagues, the County continued to support the implementation of The Scout Association's transformation programme. The new programme is designed to:

- give a warmer welcome for everyone
- deliver better learning
- simplify how we volunteer together

Inclusion: Scouting is open to all, and we believe it is a priority to continue to try to reflect the diversity of the communities in which we operate. In Shropshire this means looking at where we have lack of provision within the areas and neighbourhoods of relative deprivation.

This means focusing on areas of deprivation with Indices of Deprivation (IMD) 1 to 3. In addition to this, we are a rural county and have a unique requirement in our dispersed communities with rural deprivation not accounted for within the IMDs. There are only nine Scout Groups in IMD areas 1 to 3.

We also need to work within our Black, Asian and minority ethnic communities, including communities that have grown over the years through migration to Shropshire from Eastern Europe.

Compliance: The County Trustee Board, using data from The Scout Association nationally, monitors the training and disclosure compliance of Volunteers and takes action to ensure the safe delivery of Scouting.

Section E: Financial Review

Reserves: The Trustees agreed at its February 2025 meeting that it would be prudent to retain general reserves of £25k to ensure that adequate funds are available to continue the charitable activities of the County in the event of unanticipated financial challenges.

Investments: The Trustee Board regularly monitors the levels of bank balances and the interest rates received to ensure the charity obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn, before doing so the Trustee Board considers the cash flow requirements.

Financial Procedures: To ensure the integrity of its handling of the County's financial affairs, the Trustee Board, at its Aug 2025 meeting adopted, a new Finance Manual. This covered financial controls and procedures.

Young Persons Bursaries & Sponsorships: The County will consider sponsoring a young person who shows potential to develop achieve national recognition in their sport of choice. The County has recently sponsored a placement at the 2025 National Scout and Guide Concert Band Course in Birmingham.

Grants: The County will consider providing grants to develop Scouting. Recent grants include those for starting new Sections, camping equipment, and developing a new campsite.

Loans: The County will consider providing loans to assist units facing emergency situations.

IT and Website: Microsoft has changed the way it supports not-for-profit organisations with free software. The County has explored the new Microsoft offer. It is possible this could involve the County in future costs for its IT software requirements.

The County has also moved its website to a new host due to reduce hosting costs.

Section F: Future Plans

In January 2025 County sent a delegation to The Scout Association's National Scout Conference, Summit 25, in Birmingham. The delegation comprised the County Lead Volunteer, the County Chair and five young members all under 26 years. The event gathered over 700 leaders, volunteers and staff to reflect on past achievements, discuss current challenges, and plan for the future.

The event programme explored global trends and the evolving needs of young people, skills development, education, and communities towards 2035. It also aimed to collaboratively develop and begin shaping The Scout Association's post-2025 vision and strategic roadmap.

The priority of the County in the next reporting period will be to continue to implement the findings of The Scout Association's Independent Safety Review.

The County will continue to resource and support the deliverables and objectives as described in Section D.

Section G: Other Matters

County Storage: The County is grateful to the Wrekin Housing Group for providing dry storage in Shrewsbury for the County's archives and non-activity equipment. In return the County is discussing with the Housing Group how Scouting activities might be provided for children of its tenants..

Support: The County is grateful to the people and organisations that support our work including: Allscott Sports Club; BBC Shropshire; Boughey Trust; Bowbrook Archery Club; Badger First Aid; British Caving Association; Go Outdoors; Heys First Aid; Morgan-Williams First Aid; Pets at Home; Sainsbury's; Salop Leisure; Samaritans; Shropshire Council; Shropshire Fire & Rescue Service; Telford & Wrekin Council; Shropshire & West Midland Agricultural Society; Shropshire Youth Association; Wrekin Housing Group.

Gone Home: During the year the County acknowledged the passing of several volunteers including Ken Edwards, County Vice-President, Danny Potter, former County Commissioner of Shropshire and Terry Davies, Group Lead Volunteer, 2nd Longmyndd Scout Group

Thanks: The Trustees wish to acknowledge the tireless efforts of our volunteers who work on behalf of the young people of Shropshire and thank them for everything they do throughout the year.

During the year The Scout Association, together with the Girlguiding, the Sea Cadets and St John Ambulance wrote to the Prime Minister calling on the Government to give employees 35 hours of paid volunteer year each year.

The aim is to make it easier to support local charities, youth groups and community projects. A petition was also launched.

Section H: Accounts

Each Scout Group and District is a separate charity. The following accounting information relates only to the financial activities of the County Scout Council.

Section I: Declaration

The Trustees declare that they have approved the Trustees' report above.

Signed on behalf of the charity's trustees

Signature

A handwritten signature in black ink, reading "David John Charles Shelmerdine". The signature is written in a cursive style with a large initial 'D'.

Full name: David John Charles Shelmerdine

Position: Chair

Date: 4 August 2025

SHROPSHIRE COUNTY SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SHROPSHIRE COUNTY SCOUT COUNCIL

I report to the trustees on my examination of the financial statements of Shropshire County Scout Council (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

J M Ollier FCA
Border Accountants Ltd
5 Lower Brook Street
Oswestry
Shropshire
SY11 2HG
Date:

SHROPSHIRE COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	Notes	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
Income and endowments from:							
Donations and legacies	3	26,198	3,500	29,698	27,173	5,000	32,173
Investments	4	2,718	-	2,718	2,964	-	2,964
Other income	5	13,040	-	13,040	11,454	-	11,454
Total income		<u>41,956</u>	<u>3,500</u>	<u>45,456</u>	<u>41,591</u>	<u>5,000</u>	<u>46,591</u>
Expenditure on:							
Raising funds	6	282	-	282	327	-	327
Charitable activities	7	25,904	3,500	29,404	31,421	5,000	36,421
Total expenditure		<u>26,186</u>	<u>3,500</u>	<u>29,686</u>	<u>31,748</u>	<u>5,000</u>	<u>36,748</u>
Net gains/(losses) on investments	11	817	-	817	(356)	-	(356)
Net income and movement in funds		<u>16,587</u>	<u>-</u>	<u>16,587</u>	<u>9,487</u>	<u>-</u>	<u>9,487</u>
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>155,953</u>	<u>-</u>	<u>155,953</u>	<u>146,466</u>	<u>-</u>	<u>146,466</u>
Fund balances at 31 March 2025		<u>172,540</u>	<u>-</u>	<u>172,540</u>	<u>155,953</u>	<u>-</u>	<u>155,953</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

SHROPSHIRE COUNTY SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	13		3,711		5,706
Investments	14		19,935		19,118
			<u>23,646</u>		<u>24,824</u>
Current assets					
Stocks	15	-		132	
Debtors	16	12,868		12,868	
Cash at bank and in hand		300,776		267,793	
		<u>313,644</u>		<u>280,793</u>	
Creditors: amounts falling due within one year	17	(164,750)		(149,664)	
Net current assets			<u>148,894</u>		<u>131,129</u>
Total assets less current liabilities			<u>172,540</u>		<u>155,953</u>
The funds of the charity					
Unrestricted funds	19		<u>172,540</u>		<u>155,953</u>
			<u>172,540</u>		<u>155,953</u>

The financial statements were approved by the trustees on

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Trustee – David John Charles Shelmerdine

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Shropshire County Scout Council is a charity established under Royal Charter within the structure of the Scout Association.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	16.67 on cost
---------------------	---------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	30	3,500	3,530	2,262	-	2,262
Grants	-	-	-	-	5,000	5,000
Membership fees	26,168	-	26,168	24,911	-	24,911
	<u>26,198</u>	<u>3,500</u>	<u>29,698</u>	<u>27,173</u>	<u>5,000</u>	<u>32,173</u>

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	2,718	2,964
	<u>2,718</u>	<u>2,964</u>

5 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Activities	13,040	11,454
	<u>13,040</u>	<u>11,454</u>

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	282	327
	<u>282</u>	<u>327</u>

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on charitable activities

	Scouting 2025 £	Scouting 2024 £
Direct costs		
Duke of Edinburgh	1,113	5,000
Programme development	5,976	4,345
Communications	-	245
Insurance	2,424	2,158
Activities	12,901	16,368
Accountancy	942	1,050
AGM costs	503	535
Bank charges	213	321
Executive support	4,073	3,773
Adult recruitment	1,259	2,626
	<u>29,404</u>	<u>36,421</u>
Analysis by fund		
Unrestricted funds	25,904	31,421
Restricted funds	3,500	5,000
	<u>29,404</u>	<u>36,421</u>

8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	942	1,050
Depreciation of owned tangible fixed assets	1,995	2,906
	<u>2,937</u>	<u>3,956</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

11 Gains and losses on investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Gains/(losses) arising on:		
Revaluation of investments	817	(356)

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Plant and equipment £
Cost	
At 1 April 2024	37,032
At 31 March 2025	37,032
Depreciation and impairment	
At 1 April 2024	31,326
Depreciation charged in the year	1,995
At 31 March 2025	33,321
Carrying amount	
At 31 March 2025	3,711
At 31 March 2024	5,706

14 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2024 & 31 March 2025	19,118
Carrying amount	
At 31 March 2025	19,118
At 31 March 2024	19,118

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Stocks

	2025 £	2024 £
Finished goods and goods for resale	-	132

16 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	12,868	12,868

17 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Deferred income	18	11,000	11,000
Other creditors		151,080	135,994
Accruals		2,670	2,670
		164,750	149,664

18 Deferred income

	2025 £	2024 £
Other deferred income	11,000	11,000

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	11,000	11,000
Movements in the year:		
Deferred income at 1 April 2024	11,000	16,000
Released from previous periods	-	(5,000)
Deferred income at 31 March 2025	11,000	11,000

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2025 £
General funds	155,953	41,956	(26,186)	817	172,540
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2024 £
General funds	146,466	41,591	(31,748)	(356)	155,953

20 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

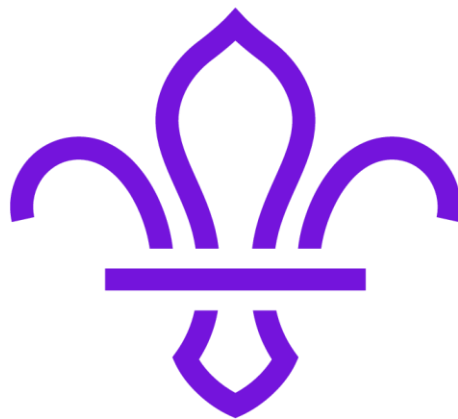
SHROPSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 524499

Accounts

Shropshire County Scout Council

Trustees' Annual Report to year end 31st
March 2024



Scouts
Shropshire

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Section A: Reference and administration details

Charity Name

Shropshire County Scout Council

Other names the charity is known by

Shropshire Scouts

Shropshire Scouting (historic)

Registered Charity Number

524499

HQ Registration Number

10000111

Charity's Principal Address

C/O 26th Shrewsbury, Field Crescent, Shrewsbury, SY1 4PW

Names of the charity trustees who manage the charity

A Williams	Chair
T Williams	Treasurer
E Hulme	Lead Volunteer
T Mellor	Youth Lead
T Cambridge	Trustee
T Franklin	Trustee
E Hodge	Trustee
R Parkes	Trustee
J Rutherford	Trustee
J Turpin	Trustee
I Windler	Trustee

Names and addresses of advisers

None

Independent Examiner

Azets Audit Services
Column House, London Rd, Shrewsbury SY2 6NN

Section B; Structure, governance and management

Description of the charity's trusts

Type of governing document

The County's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association. When planning charitable activities, the trustees have considered the Charity Commission's guidance on public benefit.

How the charity is constituted

The County is a trust established under its rules which are common to all Scouts.

Trustee selection methods

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Additional governance issues

The County is managed by the County Trustee Board, the members of which are the 'Charity Trustees' of the Scout County which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Trustee Board consists of the Chair, Treasurer and 9 Trustees (including 2 Ex Officio Trustees, and 1 co-opted Trustees) and meets as required following discussion at the first Trustees' meeting held after the AGM.

Members of the Trustee Board complete Being a Scouts Trustee learning within the first 6 months of joining the Board.

This County Trustee Board exists to make sure the charity is well-managed, risks are assessed and mitigated, buildings and equipment are in good

working order, and everyone follows legal requirements and the organisation's policies and rules. Their support helps other volunteers run high-quality and safe programmes that gives young people skills for life.

Section C; Objectives and Activities

Public benefit statement

The County meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Summary of the objects of the charity set out in its governing document

The Purpose of Scouting

Scouting exists to actively engage and support young people in their personal development,
empowering them to make a positive contribution to society.

The Values of Scouting

As Scouts we are guided by these values:

Integrity - We act with integrity; we are honest, trustworthy and loyal.

Respect - We have self-respect and respect for others.

Care - We support others and take care of the world in which we live.

Belief - We explore our faiths, beliefs and attitudes.

Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the

values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing

- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

Additional details of the objectives and activities

As part of the Year End activities the Chair and Treasurer conduct a review in accordance with Charity Commission Guidance Internal financial controls for charities (CC8). This identified a high level of compliance and some optional best practice the charity may work towards adopting over time.

Section D; Achievements and performance

Achievement of Young People

The key metric for measuring the performance of Scouting in Shropshire is how many young people have earned their relevant top awards. To earn their top awards the young people, must have shown engagement and a level of aptitude in all areas of the programme: outdoor and adventure, skills, and world. In the year ending 31 January 2024 the following awards were presented to young people in Shropshire:

Award	Qty.	% of Eligible	Eligibility Table
Chief Scout's Acorn Award	16	35%	Table A
Chief Scout's Bronze Award	262*	70%*	Table A
Chief Scout's Silver Award	161	49%	Table A
Chief Scout's Gold Award	104	71%	Table A
Chief Scout's Platinum Award	26	23%	Table B
Chief Scout's Diamond Award	10	9%	Table B
Duke of Edinburgh's Award Bronze	25	22%	Table B
Duke of Edinburgh's Award Silver	4	3%	Table B
Duke of Edinburgh's Award Gold	8	9%	Table B
Explorer Belt	10	12%	Table B
Young Leader Belt Buckle	14	108%	Table B
Queen's/King's Scout Award	4	5%	Table B

*Data query exists in submitted data.

Eligibility Table

CSA Acorn	To be defined
CSA Bronze	7 and 8 Year Old Beavers
CSA Silver	10 Year old Cubs and half of 9 Year Old Cubs
CSA Gold	13 and 14 Year Old Scouts
CSA Platinum	15 to 17 Year Old Explorers
CSA Diamond	15 to 17 Year Old Explorers
DofE Bronze	15 to 17 Year Old Explorers
DofE Silver	15 to 17 Year Old Explorers
DofE Gold	17 to 24 year old Explorers and Network
Young Leader Belt Buckle	All Young Leaders
Queen's Scout Award	17 to 24 year old Explorers and Network

Membership

The Annual Census Report can be viewed at Appendix A.

Growth and Communities

The Scout Association employ a staff team to support local Scouting to develop. The Growth and Communities Team support local Scouting to:

- Recruit and retain volunteers
- Support communities to open new sections and groups
- Ensure the sustainability and help to re-energise existing sections
- Induct and welcome key line managers

Using the data insights from the annual Census, the County work in partnership with the Districts to develop, monitor progress and deliver a Growth Plan.

Volunteering Development

The County deliver learning opportunities for Volunteers to meet their training obligations.

76 adult volunteers were awarded their Wood Badge in the reporting period.

Transformation

Working with Regional and National colleagues, the County support the implementation of UKHQ transformation programmes:

- Give a warmer welcome for everyone
- Deliver better learning
- Simplify how we volunteer together

Compliance

The County, supported by the UKHQ People Team, monitor the training and disclosure compliance of volunteers and take action to ensure the safe delivery of Scouting. The County, and the hierarchy therein continue to track above the 99% compliance target for Safety, Safeguarding and First Aid Getting Started and Mandatory On-Going Learning.

Hierarchical Support

The County work collaboratively with the Districts and Groups, as federated charities, on the same deliverables and objectives.

Section E; Financial Review

Brief statement of the charity's policy on reserves

The Trustee Board regularly monitors the levels of bank balances and the interpreted risk level associated with it's operation. It is acknowledged that the federated charities often offset their risk up the federation, however, it is not formally quantified as this would be difficult within the volunteer resource. The Trustee Board review reserves held against it's planned activity and interpreted risk profile.

Brief statement of the charity's policy on investments

The Trustee Board regularly monitors the levels of bank balances and the interest rates received to ensure the charity obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn, before doing so the Trustee Board considers the cash flow requirements.

Section F; Future Plans

The priority of the County in the next reporting period will be to support UKHQ in embedding the findings of the independent Safety Review.

The County will continue to resource and support the deliverables and objectives as described in Section D.

Section G; Declaration

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Signature

Full name

Position

Date

Signature

Full name

Position

Date

Appendix A: Annual Census Report

Census of Membership in Shropshire For the year ending 31 January 2024

	2023					2024					2024 vs 2023					
	Male	Female	Self-identify	Prefer not to say	Total	Male	Female	Self-identify	Prefer not to say	Total	Male	Female	Self-identify	Prefer not to say	Total	% change
YOUTH MEMBERSHIP																
Squirrel Scouts	37	9	0	0	46	71	32	0	0	103	+34	+23	-	-	+57	+124%
Beaver Scouts	480	148	0	23	651	473	141	0	4	618	-7	-7	-	-19	-33	-5%
Cub Scouts	635	223	0	10	868	661	215	0	2	878	+26	-8	-	-8	+10	+1%
Scouts	547	244	0	6	797	568	229	1	2	800	+21	-15	+1	-4	+3	+0%
Explorer Scouts (including Young Leaders)	121	69	1	2	193	132	60	5	0	197	+11	-9	+4	-2	+4	+2%
Network Members	34	22	1	0	57	38	21	0	0	59	+4	-1	-1	-	+2	+4%
TOTAL YOUTH MEMBERSHIP	1,854	715	2	41	2,612	1,943	698	6	8	2,655	+89	-17	+4	-33	+43	+2%
PROGRAMME DELIVERY ROLES																
Section Leaders	97	90	0	0	187	100	113	0	0	213	+3	+23	-	-	+26	+14%
Assistant Section Leaders	120	100	2	0	222	89	74	1	0	164	-31	-26	-1	-	-58	-26%
Section Assistants	40	39	0	0	79	60	55	0	0	115	+20	+16	-	-	+36	+46%
TOTAL ADULT PROGRAMME DELIVERY ROLES	257	229	2	0	488	249	242	1	0	492	-8	+13	-1	-	+4	+1%
Young Leaders*	51	31	1	0	83	50	41	0	0	91	-1	+10	-1	-	+8	+10%
TOTAL PROGRAMME DELIVERY ROLES	308	260	3	0	571	299	283	1	0	583	-9	+23	-2	-	+12	+2%
LINE MANAGER ROLES																
Group Scout Leaders	25	9	0	0	34	23	13	0	0	36	-2	+4	-	-	+2	+6%
District Explorer Scout Commissioners	3	0	0	0	3	3	0	0	0	3	-	-	-	-	-	0%
District Scout Network Commissioners	1	0	0	0	1	0	0	0	0	0	-1	-	-	-	-1	-100%
District Commissioners	2	1	0	0	3	2	1	0	0	3	-	-	-	-	-	0%
County+ Scout Network Commissioners	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0%
County+ Commissioners	1	0	0	0	1	1	0	0	0	1	-	-	-	-	-	0%
TOTAL LINE MANAGER ROLES	32	10	0	0	42	29	14	0	0	43	-3	+4	-	-	+1	+2%
GOVERNANCE ROLES																
Group Chair	16	19	0	0	35	14	18	0	0	32	-2	-1	-	-	-3	-9%
Group Secretary	5	21	0	0	26	5	19	0	0	24	-	-2	-	-	-2	-8%
Group Treasurer	17	22	0	0	39	17	23	0	0	40	-	+1	-	-	+1	+3%
Group Executive Members	38	61	0	0	99	43	33	0	0	76	+5	-28	-	-	-23	-23%
TOTAL GROUP GOVERNANCE ROLES	76	123	0	0	199	79	93	0	0	172	+3	-30	-	-	-27	-14%
District Chair	1	2	0	0	3	1	2	0	0	3	-	-	-	-	-	0%
District Secretary	2	1	0	0	3	2	1	0	0	3	-	-	-	-	-	0%
District Treasurer	2	0	0	0	2	2	1	0	0	3	-	+1	-	-	+1	+50%
District Executive Members	4	2	0	0	6	3	2	0	0	5	-1	-	-	-	-1	-17%
TOTAL DISTRICT GOVERNANCE ROLES	9	5	0	0	14	8	6	0	0	14	-1	+1	-	-	-	0%
County+ Chair	1	0	0	0	1	0	0	0	0	0	-1	-	-	-	-1	-100%
County+ Secretary	0	1	0	0	1	0	0	0	0	0	-	-1	-	-	-1	-100%
County+ Treasurer	0	1	0	0	1	0	1	0	0	1	-	-	-	-	-	0%
County+ Executive Members	3	0	0	0	3	2	0	0	0	2	-1	-	-	-	-1	-33%
TOTAL COUNTY+ GOVERNANCE ROLES	4	2	0	0	6	2	1	0	0	3	-2	-1	-	-	-3	-50%
TOTAL GOVERNANCE ROLES	89	130	0	0	219	89	100	0	0	189	-	-30	-	-	-30	-14%
SUPPORT ROLES																
Deputy Group Scout Leaders	5	4	0	0	9	5	7	0	0	12	-	+3	-	-	+3	+33%
Group Administrators ~	0	4	0	0	4	2	5	0	0	7	+2	+1	-	-	+3	+75%
Group Skills Instructors	5	2	0	0	7	6	1	0	0	7	+1	-1	-	-	-	0%
Other Group Adults	11	9	0	0	20	8	5	0	0	13	-3	-4	-	-	-7	-35%
TOTAL GROUP SUPPORT ROLES	21	19	0	0	40	21	18	0	0	39	-	-1	-	-	-1	-3%
Deputy District Commissioners	2	2	0	0	4	0	2	0	0	2	-2	-	-	-	-2	-50%
District Youth Commissioners	1	0	0	0	1	0	1	0	0	1	-1	+1	-	-	-	0%
Deputy District Youth Commissioners	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0%
Assistant District Commissioners	5	1	0	0	6	1	2	0	0	3	-4	+1	-	-	-3	-50%
District Leaders	1	0	0	0	1	2	0	0	0	2	+1	-	-	-	+1	+100%
District Administrators ~	5	0	0	0	5	0	0	0	0	0	-5	-	-	-	-5	-100%
District Skills Instructors	1	0	0	0	1	3	0	0	0	3	+2	-	-	-	+2	+200%
Other District Support roles	13	8	0	0	21	9	7	0	0	16	-4	-1	-	-	-5	-24%
TOTAL DISTRICT SUPPORT ROLES	28	11	0	0	39	15	12	0	0	27	-13	+1	-	-	-12	-31%
Deputy County+ Commissioners	1	1	0	0	2	1	0	0	0	1	-	-1	-	-	-1	-50%
County Youth Commissioners	1	0	0	0	1	1	0	0	0	1	-	-	-	-	-	0%
Deputy County Youth Commissioners	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0%
Assistant County+ Commissioners	2	1	0	0	3	2	1	0	0	3	-	-	-	-	-	0%
County Leaders	1	0	0	0	1	5	0	0	0	5	+4	-	-	-	+4	+400%
County+ Administrators ~	1	2	0	0	3	1	1	0	0	2	-	-1	-	-	-1	-33%
County Skills Instructors	2	0	0	0	2	2	0	0	0	2	-	-	-	-	-	0%
Other County+ Support roles	1	0	0	0	1	14	6	0	0	20	+13	+6	-	-	+19	+1900%
TOTAL COUNTY+ SUPPORT ROLES	9	4	0	0	13	26	8	0	0	34	+17	+4	-	-	+21	+162%
Scout Active Support	15	7	0	0	22	25	6	0	0	31	+10	-1	-	-	+9	+41%
TOTAL SUPPORT ROLES	73	41	0	0	114	87	44	0	0	131	+14	+3	-	-	+17	+15%
TOTAL ADULT ROLES	451	410	2	0	863	454	400	1	0	855	+3	-10	-1	-	-8	-1%
TOTAL MEMBERSHIP	2,305	1,125	4	41	3,475	2,397	1,098	7	8	3,510	+92	-27	+3	-33	+35	+1%
Total Membership due to pay the Headquarters Membership Subscription (Total of Youth Membership excluding Scout Network)										2,596						
OPERATIONAL UNITS																
Squirrel Scout Dreys	4					7					+3					
Beaver Scout Colonies	44					41					-3					
Cub Scout Packs	50					51					+1					
Scout Troops	48					46					-2					
Explorer Scout Units, including YL Units	23					19					-4					
Scout Networks	3					3					-					
Scout Active Support Units	15					15					-					
Groups	45					45					-					
Districts	3					3					-					
Counties, Regions (Scottish), Areas, Islands	1					1					-					

SHROPSHIRE COUNTY SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SHROPSHIRE COUNTY SCOUT COUNCIL

I report to the trustees on my examination of the financial statements of Shropshire County Scout Council (the Charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Azets Audit Services

Column House
London Road
Shrewsbury
Shropshire
SY2 6NN
United Kingdom

Dated:

SHROPSHIRE COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £
<u>Income and endowments from:</u>					
Voluntary income	3	27,173	5,000	32,173	15,405
Other trading activities	4	-	-	-	30
Investments	5	2,964	-	2,964	1,509
Other income	6	11,454	-	11,454	6,369
Total income		<u>41,591</u>	<u>5,000</u>	<u>46,591</u>	<u>23,313</u>
<u>Expenditure on:</u>					
Raising funds	7	327	-	327	289
Charitable activities	8	31,422	5,000	36,422	20,433
Total expenditure		<u>31,749</u>	<u>5,000</u>	<u>36,749</u>	<u>20,722</u>
Net gains/(losses) on investments	11	(356)	-	(356)	(1,268)
Net movement in funds		9,486	-	9,486	1,323
Fund balances at 1 April 2023		<u>146,465</u>	-	<u>146,465</u>	<u>145,142</u>
Fund balances at 31 March 2024		<u><u>155,951</u></u>	<u><u>-</u></u>	<u><u>155,951</u></u>	<u><u>146,465</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

SHROPSHIRE COUNTY SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	13		5,706		3,572
Investments	14		19,118		96,275
			<u>24,824</u>		<u>99,847</u>
Current assets					
Stocks	15	132		217	
Debtors	16	12,866		1,499	
Cash at bank and in hand		267,793		149,577	
		<u>280,791</u>		<u>151,293</u>	
Creditors: amounts falling due within one year	17	<u>(149,664)</u>		<u>(104,675)</u>	
Net current assets			<u>131,127</u>		<u>46,618</u>
Total assets less current liabilities			<u>155,951</u>		<u>146,465</u>
Income funds					
Unrestricted funds			<u>155,951</u>		<u>146,465</u>
			<u>155,951</u>		<u>146,465</u>

The financial statements were approved by the Trustees on

.....
E Brown
Trustee

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Shropshire County Scout Council is a charity established under Royal Charter within the structure of the Scout Association.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The Charity is a public benefit entity.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Any expenditure paid in advance of an event which is planned to take place after the 31 March 2024 is taken to deferred expenditure.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	16.67% on cost
---------------------	----------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/ (expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Taxation

The charity is exempt from tax on its charitable activities.

1.14 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purpose.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Voluntary income

	Unrestricted funds	Restricted funds	Total Unrestricted funds	
	2024	2024	2024	2023
	£	£	£	£
Donations and gifts	2,262	-	2,262	-
Scout/Guide Development Grant	-	5,000	5,000	-
Membership fees	24,911	-	24,911	15,405
	<u>27,173</u>	<u>5,000</u>	<u>32,173</u>	<u>15,405</u>

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Other trading activities

	Total Unrestricted funds	
	2024	2023
	£	£
Badge and neckerchief sales	-	30
	<u> </u>	<u> </u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Interest receivable	2,964	1,509
	<u> </u>	<u> </u>

6 Other income

	2024	2023
	£	£
Activities	11,454	6,319
Miscellaneous income	-	50
	<u> </u>	<u> </u>
	<u>11,454</u>	<u>6,369</u>

7 Raising funds

	2024	2023
	£	£
Costs of goods sold		
Other fundraising costs	327	289
	<u> </u>	<u> </u>
	<u>327</u>	<u>289</u>

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Charitable activities

	Scouting activities 2024 £	Scouting activities 2023 £
Duke of Edinburgh	5,000	495
Communications	245	176
Insurance	2,158	2,081
Activities	16,367	9,591
Adult recruitment	2,626	3,011
Other charitable expenditure	10,026	5,079
	<u>36,422</u>	<u>20,433</u>
	<u>36,422</u>	<u>20,433</u>
Analysis by fund		
Unrestricted funds	31,422	20,433
Restricted funds	5,000	-
	<u>36,422</u>	<u>20,433</u>
For the year ended 31 March 2023		
Unrestricted funds	<u>20,433</u>	

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and no trustees claimed expenses to which they were entitled in the year.

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

11 Net gains/(losses) on investments

	2024 £	2023 £
Revaluation of investments	<u>(356)</u>	<u>(1,268)</u>

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

	Plant and machinery £
Cost	
At 1 April 2023	31,992
Additions	5,040
	<hr/>
At 31 March 2024	37,032
	<hr/>
Depreciation and impairment	
At 1 April 2023	28,420
Depreciation charged in the year	2,906
	<hr/>
At 31 March 2024	31,326
	<hr/>
Carrying amount	
At 31 March 2024	5,706
	<hr/> <hr/>
At 31 March 2023	3,572
	<hr/> <hr/>

14 Fixed asset investments

	Listed investments £	Cash in portfolio £	Total £
Cost or valuation			
At 1 April 2023 & 31 March 2024	19,474	76,801	96,275
	<hr/>	<hr/>	<hr/>
Carrying amount			
At 31 March 2024	19,474	76,801	96,275
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2023	19,474	76,801	96,275
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

15 Stocks

	2024 £	2023 £
Finished goods and goods for resale	132	217
	<hr/> <hr/>	<hr/> <hr/>

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Debtors		2024	2023
		£	£
Amounts falling due within one year:			
Other debtors		12,866	1,499
		<u>12,866</u>	<u>1,499</u>

17 Creditors: amounts falling due within one year		2024	2023
		£	£
	Notes		
Deferred income	18	11,000	16,000
Other creditors		135,994	86,005
Accruals and deferred income		2,670	2,670
		<u>149,664</u>	<u>104,675</u>

18 Deferred income		2024	2023
		£	£
Other deferred income		11,000	16,000
		<u>11,000</u>	<u>16,000</u>

Deferred income is included in the financial statements as follows:

	2024	2023
	£	£
Deferred income is included within:		
Current liabilities	11,000	16,000
	<u>11,000</u>	<u>16,000</u>
Movements in the year:		
Deferred income at 1 April 2023	16,000	16,000
Released from previous periods	(5,000)	-
	<u>11,000</u>	<u>16,000</u>
Deferred income at 31 March 2024	11,000	16,000
	<u>11,000</u>	<u>16,000</u>

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Analysis of net assets between funds

	Unrestricted	Restricted	Total	Unrestricted
	2024	2024	2024	2023
	£	£	£	£
Fund balances at 31 March 2024 are represented by:				
Tangible assets	5,706	-	5,706	3,572
Investments	19,118	-	19,118	96,275
Current assets/(liabilities)	131,127	-	131,127	46,618
	<u>155,951</u>	<u>-</u>	<u>155,951</u>	<u>146,465</u>

Funds previously received from the Roy Fletcher Charitable Trust of £16,000 is restricted for the use of future capital expenditure. This income is recognised as it is spent. In the current year, £5,000 has been released.

Funds received for The Jamboree which took place in July 2023 are held on Trust by the Charity for the event. These are not recognised in the SOFA as they are not funds of the Charity.

Funds received for Roverway 2024 are held on Trust by the Charity for the event due to take place in Summer 2024. These are not recognised in the SOFA as they are not funds of the Charity.

20 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

SHROPSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 524499

Accounts



**SHROPSHIRE COUNTY SCOUT COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

**Shropshire County Scout Council
www.shropshirescouts.org.uk**

SHROPSHIRE COUNTY SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

M Kenny (Chair)
E C Brown
T Cambidge
T G Darlow
P A Dee
T Franklin
R Parkes
H Russell
R M Shingler
J S Rutherford
A C Williams
T Williams

Charity number

0524499

Independent examiner

Azets Audit Services
5 - 7 Beatrice Street
Oswestry
Shropshire
United Kingdom
SY11 1QE

SHROPSHIRE COUNTY SCOUT COUNCIL

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SHROPSHIRE COUNTY SCOUT COUNCIL

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2021

President: Mrs Pauline Dee

Vice-Presidents: Mr Ken Edwards; Mr Miles Kenny, Mr Bryan Littlejohns;

County Commissioner: Mr A C Williams

Report of the Trustees for the Year Ended 31 March 2021

The trustees of Shropshire County Scout Council present their report and financial statements to the Council for the year ended 31 March 2021.

1. Purpose and Fundamentals of Scouting

Purpose of Scouting: Scouting in Shropshire exists to actively engage and support young people in the County in their personal development, empowering them to make a positive contribution to society.

Values of Scouting: Scouts are guided by the values of integrity, respect, care, belief, and co-operation.

Scout Method: Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

Scout Promise: On joining youth and adult Members are invited to make the Scout Promise. There are variations of the wording of the Promise below for different age groups; those with a specific faith; and those with no faith.

*On my honour. I promise that I will do my best.
To do my duty to God and to The Queen.
To help other people and to keep the Scout Law.*

Scout Law: There are also variations to the wording of the Law below for different age groups

A Scout:

- is to be trusted
- is loyal
- is friendly and considerate
- belongs to the world-wide family of Scouts
- has courage in all difficulties
- makes good use of time and is careful of possessions and property
- has self-respect and respect for others.

SHROPSHIRE COUNTY SCOUT COUNCIL

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

2. Achievement and Performance:

The key metric for measuring the performance of Scouting in Shropshire is how many young people have earned their relevant top awards. To earn their top awards the young people, must have shown engagement and a level of aptitude in all areas of the programme: outdoor and adventure, skills, and world. In the year ending 31 January 2021 the following awards were presented to young people in Shropshire:

	Total	% of Eligible
Chief Scout's Bronze Award	102	24
Chief Scout's Silver Award	92	24
Chief Scout's Gold Award	56	32
Chief Scout's Platinum Award	14	10
Chief Scout's Diamond Award	10	7
The Duke of Edinburgh's Bronze Award	14	10
The Duke of Edinburgh's Silver Award	1	1
The Duke of Edinburgh's Gold Award	/	/
Young Leader Belt	11	19

Development: Shropshire Scouts receives significant support from the Regional Services Team, led by the Area Growth and Development Manager who are a staff team funded by UK Headquarters.

Overall, the number of Members in the County has decreased by 1,118 members. This has been significantly impacted by the CoViD-19 global pandemic. The results of the census of Members taken at 31 January 2021 are reported below in Section 7.

CoViD 19 Impact

From March 2020 government restrictions meant that face-to-face Scouting was suspended. Quickly the federated charities re-provisioned to support the delivery of as much of the programme through alternative means, primarily video-conference platforms.

July 2020 allowed the restart of face-to-face Scouting in line with UKHQ's Bringing Everyone Back Together Safely framework. This saw the federated charities introduce an additional, specific level of risk assessment around the risks and hazards presented by CoViD-19 that allowed limited activities to go ahead.

Face-to-face meetings were once again suspended in November 2020 until March 2021.

The restrictions have inevitably limited the intended charitable activity of the charity. Instead, the primary work of the County has been to support the Bringing Everyone Back Together Safely framework and ensure the long term viability of the federated charities.

The move from the traditional delivery of Scouting has had an impact on youth membership, however, we have managed to retain 65% of youth membership. The Trustees remain confident that youth membership will return, if not grow over the next 18 months, notwithstanding any further impacts of the pandemic. The Trustees are also pleased to have retained 93% of adult volunteer roles, which must also be considered against our on-going administrative activity to cleanse adult membership records. This is indicative of the strong volunteer identity we have within the movement and the Trustees wish to once again extend their thanks and recognise the ingenuity, creativity and resolve of our volunteers for everything they have done through a difficult, high-tempo period.

SHROPSHIRE COUNTY SCOUT COUNCIL

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Shropshire Scouts has learned from the situations presented by the restrictions and can carry lessons learned to better deliver our activities, particularly around supporting adults through the volunteer journey, and supporting local governance. The charity intends to return to delivering a full programme of support as soon as able.

3. Core Charitable Activities:

When planning charitable activities, the trustees have considered the Charities Commission's guidance on public benefit and consider this to be a core foundation of the charity.

Development: The Development Team was formed to help promote Scouting in the County where there was no existing provision or where the opening of new Sections appeared desirable. The team have had the support of a Scout Regional Development Officer in their activities.

They have been able to make small grants from designated County funds to new groups and sections in addition to grants available from Districts and the Scout Association to support their establishment and initial development.

Leader Training Support: Adult Training is a continuous process with learning and development opportunities regularly being run in all modules of the national Scout training programme.

- 38 Wood Badges have been awarded within year.
- 92 roles have validated Module 1; Getting Started identifying adult volunteers starting out in a new role

Safeguarding: The County is committed to ensuring that Scouting is safe for everyone who takes part. Within year, UK Headquarters moved to a more standardised approach to safeguarding training and expanded the scope of roles requiring training. The County have made provision to ensure this updated requirement is accessible to all learners. As a result, a greater spectrum of adult volunteers have a greater understanding of their responsibilities to keeping our young people, any vulnerable adults, and adult volunteers safe.

Safety in Scouting: Enhancing Scouting's culture of safety continues to be a key focus. The County Executive Committee take responsibility for ensuring the Association's Safety Policy is applied across the federated charities.

4. Projects, Initiatives and Milestones

The County Leadership Team and County Executive Committee are currently working within the following workstreams in order to develop the federated charities in accordance with The Scout Association's Preparing Better Futures Strategy.

Amazing Programme

Mission: Developing the Leaders so they deliver a fun, engaging, relevant, safe programme

Volunteer Journey

Mission: Looking after Volunteers from enquiry to reward and recognition

Growth and Development

Mission: Ensuring a suitably sized and supported provision

Inclusivity

Mission: Scouting for All

Executive Support

Mission: Developing Groups/District Committees to provide solid governance

SHROPSHIRE COUNTY SCOUT COUNCIL

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Communications and Perception

Mission: Get and keep our volunteers informed

To support this the County Leadership Team is divided into the following functional teams

- Youth Shaped Team; led by the County Youth Commissioner
- District Commissioner Team; led by the County Commissioner*
- Programme; led by the Deputy County Commissioner – Programme
- People (incl. Adult Training Team); led by the Deputy County Commissioner - People
- Activities Team; led by the Assistant County Commissioner - Activities
- International Team; led by the Assistant County Commissioner - International
- Growth & Development Team; led by the Deputy County Commissioner Growth & Development
- Communications Team; led by the Assistant County Commissioner - Communications
- Scouting Support; led by the County Commissioner

The County Commissioner will support each team in creating and maintaining its own strategy.

*The District Commissioners are responsible for their own Development Plans within the Districts.

Youth Shaped Team

The County Youth Commissioner will support the District Youth Commissioners, the County Commissioner, and the District Commissioners in ensuring Young People are suitably involved in the planning, implementation and review of their programme and wider Scouting opportunities. The County Youth Commissioner will be responsible for creating and maintaining a Youth Shaped Strategy with the input from the District Youth Commissioners. The Youth Shaped team will advise on the currency of the strategy and required changes. District Youth Commissioners may wish to write a local strategy that feeds into the County Strategy or combine to follow one County strategy by agreement of the County Commissioner and District Commissioners. The Youth Shaped Team will support the running of Youth Forums and other youth feedback methods.

District Commissioners Team

Deputy County Commissioner – Programme in partnership with the County Commissioner, any appointed Assistant County Commissioner – Section Support, County Youth Commissioner and supported by the Assistant District Commissioners – Section Support and District Programme supporters, will be responsible for creating and maintaining a strategy for providing inspiring leadership, encouragement, direction and support to the Beaver Scout, Cub Scout, Scout, Explorer Scout and Scout Network provision across the County.

Programme 6-14 Team will:

- understand the range of programme support resources, applicable to their respective section, available from The Scout Association and be able to refer Section Leaders to them to improve the programme in delivered in the sections as identified by the Programme Checkers.
- maintain a sharing platform for local best practice and programme ideas.
- produce a model for organising District section events.
- produce a model for organising County section events.
- support the national Programme Support Team by providing feedback and subject matter expertise to the Programme Forums.

SHROPSHIRE COUNTY SCOUT COUNCIL

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

The Programme 6-14 Team is comprised of

- Deputy County Commissioner - Programme
 - County Administrator - Programme where appointed
 - Assistant County Commissioner – Section Support Beaver Scouts, where appointed
 - Assistant County Commissioner – Section Support Cub Scouts, where appointed
 - Assistant County Commissioner – Section Support Scouts, where appointed
 - Assistant County Commissioner – Section Support Explorer Scouts, where appointed
 - Assistant County Commissioner – Section Support Scout Network, where appointed
 - Assistant District Commissioners – Section Support Beaver Scouts, where appointed
 - Assistant District Commissioners – Section Support Cub Scouts, where appointed
 - Assistant District Commissioners – Section Support Scouts, where appointed
 - District Explorer Scout Commissioners, where appointed
 - District Explorer Scout Administrators, where appointed
-
- County Commissioner
 - District Commissioners
 - County Youth Commissioner
-
- Invited members as seen fit by the Deputy County Commissioner - Programme

People

The Deputy County Commissioner – People will develop a provision that supports key line managers to understand, embed and continually develop effective inductions, training, on-going learning, reviews, and recognition.

Onboarding

The Deputy County Commissioner - People will:

- own and develop the County's artefacts and tools that support induction.
- act as a subject matter expert for other artefacts and tools made available by UKHQ to support induction
- ensure all members within the hierarchy have access to national and local artefacts and tools that support induction
- work Appointments Advisory Committees at all levels to ensure they are undertaking their duties correctly, whilst also being a welcoming experience for new volunteers.
- ensure Appointments Advisory Committees are reflective of the movement, the strategy, the fundamentals, and the key policies

On-Going Learning

The Deputy County Commissioner - People will:

- work with the County Commissioner and the County Leadership Team to ensure adult volunteers are given the opportunity to continually develop.
- ensure a feedback loop is developed between the review process where volunteers are asking for support and the County/District Leadership Teams

Mandatory On-Going Learning

The Deputy County Commissioner - People will:

- work with key line managers to ensure all volunteers understand the importance and value of completing mandatory on-going learning.
- ensure sufficient opportunities are made available for volunteers to complete mandatory on-going learning in a format suitable to the learner.

Review

The Deputy County Commissioner - People will:

- work with key line managers to ensure all volunteers understand the importance and value of completing effective reviews.
- work with Appointments Advisory Committees to ensure they are suitably resourced to support the review process.

SHROPSHIRE COUNTY SCOUT COUNCIL

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Reward & Recognition and Volunteer Experience

The Deputy County Commissioner - People will:

- work with key line managers to ensure all volunteers understand the importance and value of correctly recognising volunteer effort either the national Awards scheme or through local initiatives,
- work with the County Award and Decorations Advisory Committee to ensure they are suitably resourced to support the awards process.
- work in partnership with the County Commissioner and District Commissioner to ensure that Leadership Teams and Committees at all levels are focussed on the volunteer's experience and are suitably resourced to support a high-quality experience for their volunteers.

People Team is comprised of:

- Deputy County Commissioner – People
- County Training Manager
- County Data Manager
- County Commissioner
- County Youth Commissioner

Adult Training

The Deputy County Commissioner - People will:

- determine, review and maintain the appropriate vision and structure for management and support of learning opportunities within the County.
- Implement the county training strategy in line with the principles of The Scout Association's Adult Training Scheme.
- Plan and ensure the delivery of a high-quality learning provision in the County so that all adults in Scouting completing a Personal Learning Plan have access to the suitable learning opportunities using a variety of methods.

The Adult Training Team will support the Deputy County Commissioner – People to achieve these objectives by providing detailed and accurate Personal Learning Plans as part of the induction process; by providing high quality demand-based training; by ensuring validations are conducted in a timely and suitable manner; and delivering continuing on-going training opportunities.

Training Team is comprised of:

- County Training Manager
- Local Training Managers
- County Training Administrator
- Training Advisors
- Trainers
- County Commissioner
- Deputy County Commissioner - People
- County Youth Commissioner
- Invited members as seen fit by the Deputy County Commissioner - People

SHROPSHIRE COUNTY SCOUT COUNCIL

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Activities Team

The Activities Team will support and provide the members of the County access to adventurous activities. They will provide access to the Adventurous Activities Permit Scheme providing permit holders for members of the County to undertake adventurous activity through County Scout Active Support Units. They will also provide opportunity for Districts and Groups to gain permits to host activities in their own localities.

County Adventurous Activities Scout Active Support Units:

- Andy Miles Centre Scout Active Support Unit (Paddle Sports)
- Shropshire Scouts Archery Scout Active Support Unit
- Shropshire Scouts Cave and Mine Scout Active Support Unit
- Shropshire Scouts Climbing and Abseiling Scout Active Support Unit
- Shropshire Scouts Hillwalking Scout Active Support Unit
- Shropshire Scouts Target Shooting Scout Active Support Unit
- Shropshire Scouts Sailing Scout Active Support Unit

The Technical Team is comprised of:

- Assistant County Commissioner – Activities
- Scout Active Support Unit Manager – Andy Miles Centre Scout Active Support Unit (Paddle Sports)
- Scout Active Support Unit Manager – Shropshire Scouts Archery Scout Active Support Unit
- Scout Active Support Unit Manager – Shropshire Scouts Cave and Mine Scout Active Support Unit
- Scout Active Support Unit Manager – Shropshire Scouts Climbing and Abseiling Scout Active Support Unit
- Scout Active Support Unit Manager – Shropshire Scouts Hillwalking Scout Active Support Unit
- Scout Active Support Unit Manager – Shropshire Scouts Target Shooting Scout Active Support Unit
- Scout Active Support Unit Manager – Shropshire Scouts Sailing Scout Active Support Unit
- County Assessors
- County Commissioner
- County Youth Commissioner

International Team

The International Team will support and provide the members of the County access to international activities. They will support Sections within the County to integrate International into a balanced programme. They will also support sections and contingents who wish to undertake trips abroad in accordance with the given UKHQ process and procedure. They will also own and support any Shropshire Contingents attending UK Contingent events, including but not limited to World Scout Jamborees.

County International Scout Active Support Units:

- Shropshire Scouts International Scout Active Support Unit
- Shropshire Scouts World Scout Jamboree Scout Active Support Unit

The Technical Team is comprised of:

- Assistant County Commissioner – International
- any Unit Leader, deputy or assistant of a given international Shropshire contingent
- County Commissioner
- County Youth Commissioner

SHROPSHIRE COUNTY SCOUT COUNCIL

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Growth and Development Team

The Growth and Development Team will exist to support the County, the Districts, and the Groups to recruit and retain youth and adult members and identify and implement opportunities for expansion and new provision. This includes providing guidance on the importance of good governance and control within a Group / Unit to support a viable development plan.

The Development Team will comprise of:

- Deputy County Commissioner – Growth and Development
- Growth Facilitators (ad hoc, based on the projects live at a given time)
- County Commissioner
- County Youth Commissioner
- District Commissioner
- Development Officer (RST)
- Invited members as seen fit by the Deputy County Commissioner (Development) / Growth Lead

Communications Team

The Communication Team will exist to support the County, Districts and Group to co-ordinate their respective communications strategy, both internally and externally. They will also provide a communications network to disseminate information, as required to the members.

The Communications Team will comprise of:

- Assistant County Commissioner – Communications / County Media Manager
- County Scouter – Content Lead
- County Communications Manager – Social Media
- County Administrator – Joining Secretary
- County Commissioner
- County Youth Commissioner

Scouting Support

Scouting Support will exist to identify specific areas of subject matter expertise that is required to support the County, Districts and Groups in their delivery of Scouting. The individual roles will work within the definition of their Role Description.

Scouting Support will comprise of:

- Assistant County Commissioner – Inclusion
- Scout Active Support Manager – Mentoring and Liaison Scout Active Support Unit
- Scout Active Support Manager – Digital
- County Administrators
- County Badge Secretary
- County Commissioner
- County Youth Commissioner

The Activities of Scouting Support will be co-ordinated and measured by the County Commissioner.

SHROPSHIRE COUNTY SCOUT COUNCIL

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

5. Working with other Organisations:

Girlguiding Shropshire: Members of Shropshire Scouting have continued to work with its sister movement in a number of collaborative projects, particularly where local headquarters are shared.

Support

Shropshire County Scout Council is grateful to the people and organisations that support its work including:

BBC Shropshire; Boughey Trust, Bowbrook Archers; Badger First Aid; British Caving Association; Citizen's Advice Bureau; Cotswold Outdoor Shrewsbury; Go Outdoors, Girlguiding Shropshire; Guide Dogs for the Blind Association; Heys First Aid; Hobbycraft; Millets; Morgan-Williams First Aid; Lions Club International; Pets at Home; Rotary International; Sainsbury's; Saracen Training; Shropshire Council; Shropshire Fire & Rescue Service; Telford & Wrekin Council; The Roy Fletcher Charitable Trust; The Scout Association (nationally); Shropshire Festivals; Shropshire & West Midland Agricultural Society; Shropshire Youth Association, Tanners Wine Ltd, Tesco; University Centre, Shrewsbury; Veolia; West Mercia Police,.

6. Awards 2020-21

During the year, the following Leaders' service to Scouting was recognised:

Commissioner's Commendation

Andrew Barker	Ian Barrett	Andrew Godfrey
Nina Biggs	Michael Buckley	David Gough
Sue Evans	Ben Exton	Kim Hagan
James Hammond	Lowri Hughes	Rob Leverington
Ian McDonnell	Andrew Oliver	Gavin Real
Des Rogers	Philip Sandell	Rachel Wild

Chief Scout's Commendation for Good Service

Tracey Bowen	Gill Callaghan
Michelle Gough	Tess Gwilliam
Ellie Hajdasz	Jonathan Jones
Simon Kerr	Chris King
Peter Northall	Darren Owen
Ed Pritchard	Louise Schafer
Katie Stone	Iain Thomson
Katie Wale	Andrew Ward
Paula Williams	

SHROPSHIRE COUNTY SCOUT COUNCIL

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Award for Merit

Jacalyn Ellis	Derek Farmer
Amanda Jenner	Trevor Padget
Loren Reeve	Michael Scampton
Stephen Smith	Megan Turner

Bar to the Aware for Merit

Jeff Williams

Silver Acorn

Sharon Skelton

Bar to the Silver Acorn

Lynn Gill

Chief Scout's 70 years' Service Award

Fred Reeve

Chief Scout's 40 years' Service Award

Brenda Cassidy	Trevor Johnson
Patricia Sumnall	Oliver Turner

Chief Scout's 30 years' Service Award

Pam Lamb

Chief Scout's 25 years' Service Award

Brian Alston	Jason Cooper
Gill Earps	Alan Hall
Gareth Jenner	Jonathan Walton

Chief Scout's 20 years' Service Award

Mark Bramall	Mark Fone
Jane Herbert	Diane Parsons
Ian Pugh	

Chief Scout's 15 years' Service Award

Angela Ackers	Jonathan Barclay
Jacalyn Ellis	Lynne Hall
Alan Herbert	Bryan Littlejohns
Megan Turner	Rhys Williams

Chief Scout's 10 years' Service Award

Andy Adey	Raymond Coles
Dave Cripps	Will Eardley
Sue Evans	Dawn Evans
David Gough	Michelle Gough
Shane Holland	Penny Norris
David Owen	Mark Preece
Dawn Pugh	Darren Pugh
Rachel Reade	Sion Ridgway
Andrew Russell	Barbara Shingler
Valerie Skelton	Sara Smith
Sara Thompson	Iain Thompson
Simon Tomkins	Andy Vincent
Charlie Wells	Tracy Williams
Dexter Williams	Sue Wilton-Morgan

SHROPSHIRE COUNTY SCOUT COUNCIL

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Chief Scout's 5 years' Service Award

Gavin Ashford	Coran Baker
Andrew Barker	Craig Bower
Kelly Brammer	Alan Brannen
Ryan Bridge	Julie Chandler
Liam Claris	Anne-Marie Cook
Natalie Covill	Michele Cox
Zoe Croll	Lynette Cumming
Kay Cutler-Rixom	Jo Davies
Amy Dickinson	Pierrette De Selys Longcamps
Vince Dovey	Cery Dowman
Matthew Dunn	Arwen Easton
Ben Exton	Leah Gatward
Gail Gee	Stephen Goodes
Thomas Greatorex	Zachary Greenaway
Caroline Hall	Ethan Hardwick
Lisa Harrison	Sasha Heath
Michael Hodge	James Hoyle
Keith Jenner	Joanna Jones
Hugh Jones	Alex Kinsey
Pete Lambert	Leanne Mather
Jelena Maslakova	Claire Morgans Sharples
David Mottram	Andrew Oliver
Kurt Pearson	Sara Roberts
Brain Rothera	Paul Scott
Mike Thompson	Jack Vincent
Emma Wadsworth	David Ward
Delia Whitworth	

7. Membership (at 31 January 2021)

Youth Membership				Units
Beaver Scouts	401	-46%	Beaver Scout Colonies	46
Cub Scouts	651	-35%	Cub Scout Packs	53
Scouts	619	-24%	Scout Troops	49
Explorer Scouts	157	-31%	Explorer Scout Units	22
Network Members	9	-92%	Scout Networks	3
Programme Delivery Roles	558		Scout Active Support Units	18
Manager Roles	50			
Governance Roles	232		Scout Groups	47
Support Roles	119		Scout Districts	3
Total Memberships	2,746			

SHROPSHIRE COUNTY SCOUT COUNCIL

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8. Risk Management

The trustees seek to identify and review the risks to which the charity may be exposed. It ensures appropriate controls are in place to provide reasonable assurance against identified risks including the safety of youth members, adult volunteer recruitment, fraud and error.

The Scout Association's own insurance company (Unity Insurance) record Scouting incidents and categorises them in an order of severity. In 2020-21 there were 0 incidents reported to HQ Headquarters. None of the incidents were classed as serious and appropriate precautions have been made to reduce the risk of similar incidents in the future.

National Headquarters are endeavouring to enable County Safety representatives to work more closely with them in the future.

9. Reference and Administrative Details

Shropshire County Scout Council is an educational charity. It is registered with the Charity Commission (Registered Number 524499).

Registered Contact Address: County Treasurer, Shropshire County Scout Council, C/O 19 Upton Walk, Ketley, Telford, TF1 5GL

Website: www.shropshirescouts.org.uk

Trustees 2020-21

The Trustees are the members of the County Executive Committee.

Elected members are elected by the County Scout Council at its Annual General Meeting

Nominated members are nominated by the County Commissioner and approved by the County Scout Council at its Annual General Meeting.

Co-opted members are co-opted by the County Executive Committee.

(Unless otherwise stated, the trustee held office throughout the year).

M Kenny – County Chair (ex officio)
A C Williams – County Commissioner (ex officio)
T Cambridge – County Secretary (ex officio)

E C Brown – County Secretary
T Williams – County Treasurer

J S Rutherford - nominated member
T G Darlow – nominated member
P A Dee – co-opted member
T Franklin – elected member
R Parkes - nominated member
R M Shingler– elected member
H Russell - elected member

Bankers: Barclay's Bank plc

Independent Examiner: Azets Audit Services Limited, 5-7 Beatrice Street, Oswestry, Shropshire, SY11 1QE.

SHROPSHIRE COUNTY SCOUT COUNCIL

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

10. Structure, Governance and Management

Shropshire County Scout Council's trustee body is its County Executive Committee.

All voting members of the Committee are the charity trustees of Shropshire County Scout Council and are recorded with the Charity Commission. Three are appointed as young trustees aged 18-25 years. All trustees are responsible for complying with charity legislation.

The Regional Commissioner of The Scout Association has a non-voting right of attendance at meetings of the Executive Committee.

The Executive Committee may invite others to attend its meetings in a non-voting capacity to assist with the transaction of its business including the Nominated Member and Nominated Youth Representative on the Council of The Scout Association. It also extends an invitation to attend meetings to The Scout Association's Regional Development Manager.

The Executive Committee exists to support the County Commissioner in meeting the responsibilities of their appointment and to provide support for Scout Districts.

The Committee is responsible for:

- promoting the development of Scouting in the County;
- arranging for the harmonious co-operation between Districts; between units of the Association; and with other organisations;
- the raising of funds;
- the administration of the County's finance and property, including that of the Scout Network;
- appointing a County Appointments Advisory Committee, Appointments Chair and Appointments Secretary to operate the Association's Appointment Process;
- appointing other sub-Committees; their Chairs; remits; and membership as the Committee may require;
- the local management of The Scout Association's Safety Policy;
- attending to County administration, particularly:
 - matters relating to Leader, Manager and Supporter appointments;
 - the appointment of Skills Instructors, Administrators and Advisers;
 - registrations and membership of the Movement;
 - the presentation of an Annual Report and annual statement of accounts to the Annual General Meeting of the Shropshire County Scout Council.

Governing Document: Shropshire County Scout Council is a registered unit of The Scout Association in the United Kingdom. The Council is required to be governed as per arrangements laid out in the prevailing version of the Policy, Organisation and Rules of The Scout Association.

Appointment of new trustees: New trustees are appointed in accordance with the arrangements set out in those Policy, Organisation and Rules.

SHROPSHIRE COUNTY SCOUT COUNCIL

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

11. Finances

Each Scout Group and District has to raise its own operating funds. This is achieved through individual Member subscriptions, fundraising and support from sponsors and organisations.

The following information relates only to the financial activities of the County Scout Council.

Accounts 2020-21: The basis of the accounts and independent examination is set out in the financial statements found on the following pages.

Reserves Policy: The trustees have previously agreed that it would be prudent to retain general reserves which equate to approximately twice the value of the charity's annual expenditure. This to ensure that adequate funds are available to continue the charitable activities of the Council. This is currently under review to ensure compliance with Charity Commission guidance and requirements.

The policy allows the trustees to set an annual operational budget; to provide support for the development of Scouting in the County; to undertake specific projects; and to support Scout Groups and Districts which may encounter short term financial problems.

The County Executive Committee would like to place on record its sincere thanks to the hundreds of volunteers who give freely of their time, enthusiasm and skills to the provision and development of Scouting for so many young people in the County.

On behalf of the Board of Trustees

M Kenny

Trustee

Dated: 12 July 2021

A Williams

Trustee

Dated: 12 July 2021

SHROPSHIRE COUNTY SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SHROPSHIRE COUNTY SCOUT COUNCIL

I report to the trustees on my examination of the financial statements of Shropshire County Scout Council (the Charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Azets Audit Services

5 - 7 Beatrice Street
Oswestry
Shropshire
SY11 1QE
United Kingdom

Dated:

SHROPSHIRE COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<u>Income and endowments from:</u>			
Voluntary income	3	25,142	19,785
Other trading activities	4	-	643
Investments	5	1,375	1,686
Other income	6	-	1,448
Total income		<u>26,517</u>	<u>23,562</u>
<u>Expenditure on:</u>			
Raising funds	7	<u>2</u>	<u>535</u>
Charitable activities	8	<u>10,488</u>	<u>19,819</u>
Total resources expended		<u>10,490</u>	<u>20,354</u>
Net gains/(losses) on investments	11	<u>3,636</u>	<u>(4,511)</u>
Net movement in funds		<u>19,663</u>	<u>(1,303)</u>
Fund balances at 1 April 2020		<u>129,402</u>	<u>130,704</u>
Fund balances at 31 March 2021		<u><u>149,065</u></u>	<u><u>129,401</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

SHROPSHIRE COUNTY SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	12		5,552		6,704
Investments	13		96,134		92,498
			<u>101,686</u>		<u>99,202</u>
Current assets					
Stocks	15	1,092		1,092	
Debtors	16	1,701		2,636	
Cash at bank and in hand		97,908		56,768	
		<u>100,701</u>		<u>60,496</u>	
Creditors: amounts falling due within one year	17	(53,322)		(30,297)	
Net current assets			47,379		30,199
Total assets less current liabilities			<u>149,065</u>		<u>129,401</u>
Income funds					
Unrestricted funds			149,065		129,401
			<u>149,065</u>		<u>129,401</u>

The financial statements were approved by the Trustees on 12 July 2021

E Brown
Trustee

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Shropshire County Scout Council is a charity established under Royal Charter within the structure of the Scout Association.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The Charity is a public benefit entity.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Any expenditure paid in advance of an event which is planned to take place after the 31 March 2021 is taken to deferred expenditure.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	16.67% on cost
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.11 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.12 Taxation

The charity is exempt from tax on its charitable activities.

1.13 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purpose.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Voluntary income

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Scout/Guide Development Grant	2,146	-
Membership fees	22,996	19,785
	<u> </u>	<u> </u>

4 Other trading activities

	Total	Unrestricted funds
	2021	2020
	£	£
Badge and neckerchief sales	-	643
	<u> </u>	<u> </u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	1,375	1,686
	<u> </u>	<u> </u>

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

6 Other income

2021	2020
£	£

Activities	-	1,448
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7 Raising funds

2021	2020
£	£

Costs of goods sold		
Other fundraising costs	2	535
	<u>2</u>	<u>535</u>

8 Charitable activities

Scouting activities	Scouting activities
2021	2020
£	£

Duke of Edinburgh	(116)	40
Communications	323	117
Insurance	2,266	1,863
Activities	2,764	11,300
Adult recruitment	3,535	1,119
Sundries	184	1,993
Other charitable expenditure	1,532	3,387
	<u>10,488</u>	<u>19,819</u>
	<u>10,488</u>	<u>19,819</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and no trustees claimed expenses to which they were entitled in the year.

10 Employees

The average monthly number of employees during the year was:

2021	2020
Number	Number
Total	-

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

11 Net gains/(losses) on investments

	2021 £	2020 £
Revaluation of investments	3,636	(4,511)

12 Tangible fixed assets

	Plant and machinery £
Cost	
At 1 April 2020	27,924
Additions	1,566
At 31 March 2021	29,490
Depreciation and impairment	
At 1 April 2020	21,220
Depreciation charged in the year	2,718
At 31 March 2021	23,938
Carrying amount	
At 31 March 2021	5,552
At 31 March 2020	6,704

13 Fixed asset investments

	Listed investments £	Cash in portfolio	Total £
Cost or valuation			
At 1 April 2020	15,697	76,801	92,498
Valuation changes	3,636	-	3,636
At 31 March 2021	19,333	76,801	96,134
Carrying amount			
At 31 March 2021	19,333	76,801	96,134
At 31 March 2020	15,697	76,801	92,498

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

14 Financial instruments	2021	2020
	£	£
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	19,333	15,697

15 Stocks	2021	2020
	£	£
Finished goods and goods for resale	1,092	1,092

The replacement cost of consumables as at 31 March 2021 is estimated at £1,092 (31 March 2020 : £1,092).

16 Debtors	2021	2020
	£	£
Amounts falling due within one year:		
Other debtors	1,701	2,636

17 Creditors: amounts falling due within one year		2021	2020
	Notes	£	£
Deferred income	18	22,937	25,083
Other creditors		27,715	2,544
Accruals and deferred income		2,670	2,670
		53,322	30,297

18 Deferred income	2021	2020
	£	£
Other deferred income	22,937	25,083

Deferred income is included in the financial statements as follows:

	2021	2020
	£	£
Current liabilities	22,937	25,083
	22,937	25,083

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

19 Analysis of net assets between funds

	Unrestricted 2021	Unrestricted 2020
	£	£
Fund balances at 31 March 2021 are represented by:		
Tangible assets	5,552	6,704
Investments	96,134	72,498
Current assets/(liabilities)	47,379	50,199
	<u>149,065</u>	<u>129,401</u>
	<u><u>149,065</u></u>	<u><u>129,401</u></u>

Funds previously received from the Roy Fletcher Charitable Trust of £20,000 is restricted for the use of future capital expenditure. This income will be recognised once the expenditure has taken place.

20 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

SHROPSHIRE COUNTY SCOUT COUNCIL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
Incoming Resources		
<u>Voluntary income</u>		
Scout/Guide development grant	2,146	-
Membership subscriptions	22,996	19,785
	<hr/> 25,142	<hr/> 19,785
<u>Other incoming resources</u>		
Badge and neckerchief sales	-	643
Deposit account interest	1,375	1,686
Activities	-	1,448
	<hr/> 1,375	<hr/> 3,777
Total incoming resources	<hr/> 26,517	<hr/> 23,562
Resources expended		
<u>Costs of raising funds</u>		
Badge purchases	2	535
	<hr/> 2	<hr/> 535
<u>Charitable expenditure</u>		
Duke of Edinburgh	116	40
Communications	323	117
Insurance	2,266	1,863
Activities	2,764	11,300
Adult recruitment	3,535	1,119
Sundries	184	1,993
Development costs	548	142
Accountancy	900	894
Meetings	-	157
AGM costs	-	165
Bank charges	84	269
Volunteer journey	-	191
Development & growth (dcc activities)	-	1,288
Inclusivity	-	69
Executive support	-	212
	<hr/> 10,488	<hr/> 19,819
Total resources expended	<hr/> 10,490	<hr/> 20,354

SHROPSHIRE COUNTY SCOUT COUNCIL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

Net gains/(losses) on investments	3,636	(4,511)
	<hr/>	<hr/>
Net income/(expenditure)	19,663	(1,303)
	<hr/> <hr/>	<hr/> <hr/>